

From: Avrohom Roth <aroth@arothco.com>
To: Dan Rotta <DANROTTA@aol.com>
Sent: 3/20/2015 10:33:18 PM
Subject:
Attachments: 2012 - Response to IRS (Personal).pdf; 2013 - Response to IRS (11.13.14).pdf.pdf; Response to IRS (Personal)(03.10.15).pdf.pdf

My apologies for the delays, but it is a hectic time.

Attached is the response I sent to the IRS as well as the earlier responses referenced in the most recent response.

The attached response is the same response that was sent to both of the recent IRS requests.

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A. Roth & Co. Public Accountants

951 NE 167th Street #114
N. Miami Beach, FL 33162
Tel: 305.785.3172
Fax: 305.675.8186

IRS Circular 230 Disclosure: This communication is not intended to be a covered opinion as defined in Treasury Regulations and, therefore, is not intended to be used as, and cannot be relied upon as, a defense against penalties that may be imposed by the IRS.

**GOVERNMENT
EXHIBIT**

1:24-MJ-2479-Reid

No. 15

A. ROTH & Co PUBLIC ACCOUNTANTS, INC.

951 NE 167TH STREET #114
NORTH MIAMI BEACH, FL 33162
TEL: (305) 785-3172
FAX: (305) 675-8186
E-MAIL: aroth@accountant.com

May 19, 2014

Re: Dan Rotta

Taxpayer ID# ***-**-7422

To whom it may concern:

The following is a response to the information document request in the attached letter.
The numbers following refer to the questions raised in the April 16, 2014 letter.


1. Please see attached.
2. For any company where K1 information has been provided, taxpayer has not received a copy of the complete corporate tax return. As a result, we do not have that information available to provide to you.
3. A. N/A

B. See attached copy of the Peter Rotta 1999 Trust

C. See attached form 3520
4. N/A
5. Taxpayer does not have any foreign bank accounts. Taxpayer has not saved copies of monthly bank statements for 2012.
6. N/A. Taxpayer does not have any foreign bank accounts.
7. Taxpayer has not retained monthly bank statements and as a result, does not have the information as to specific transfers between bank accounts.
8. Taxpayer received two loan draws, each in the amount of \$300,000. See attached loan agreements.
9. N/A
10. N/A

11. Requested documentation has been provided with prior request related to an earlier audit. Please refer to our previous response. The information has not changed.

Please contact me with any questions. I can be reached at 305-785-3172.

A handwritten signature in black ink, appearing to read 'Avrohom N. Roth'.

Avrohom N. Roth, CPA

A. ROTH & CO. PUBLIC ACCOUNTANTS, INC.

951 NE 167TH STREET #114
NORTH MIAMI BEACH, FL 33162
TEL: (305) 785-3172
FAX: (305) 675-8186
E-MAIL: aroth@accountant.com

November 13, 2104

Re: Mr. Dan Rotta
5393 Fisher Island Drive
Miami Beach, FL 33109

To whom it may concern:

The following is a response to the information document request in the attached letter.
The numbers following refer to the questions raised in the November 6, 2014 letter.

1. N/A
2. See attached Grantor Trust Return.
3. See attached credit card statements.
4. The taxpayer has not maintained copies of his personal bank statements.
5. Taxpayer does not have any foreign bank accounts.
6. The taxpayer has not maintained copies of such documents.
7. See attached promissory note.
8. N/A
9. N/A
10. Avrohom N. Roth, CPA – see contact info above.

Ritter Chusid, LLP
5850 Coral Ridge Dr,
Coral Springs, FL 33076
(954) 340-2200

Carney & McKay, LLP
1050 Franklin Avenue
Garden City, NY 11530
(516) 742-6600

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200 East Broward Boulevard
Suite 2100
Fort Lauderdale, Florida 33301
(954) 524-5505

Please contact me with any questions. I can be reached at 305-785-3172.

A handwritten signature in black ink, appearing to read 'Avrohom N. Roth', with a stylized flourish at the end.

Avrohom N. Roth, CPA

A. ROTH & Co PUBLIC ACCOUNTANTS, INC.

951 NE 167TH STREET #114
NORTH MIAMI BEACH, FL 33162
TEL: (305) 785-3172
FAX: (305) 675-8186
E-MAIL: aroth@accountant.com

March 10, 2015

Re: Dan Rotta

Taxpayer ID# ***-**-7422

Response to IRS of February 25, 2015

To whom it may concern:

The following is a response to the information document request in the attached letter.
The numbers following refer to the questions raised in the February 25, 2015 letter.

1. N/A. Taxpayer does not have any foreign bank accounts. Please refer to our response - to question 6 of the IRS request, dated April 14, 2014 - dated May 19, 2014 which previously addressed this request.

Please also refer to our earlier response to item 1 of the IRS Request dated November 6, 2014.

2. N/A. Taxpayer does not have any foreign bank accounts. Please refer to our response - to question 6 of the IRS request, dated April 14, 2014 - dated May 19, 2014 which previously addressed this request.

Please also refer to our earlier response to item 2 of the IRS Request dated November 6, 2014.

3. Taxpayer received two loan draws, each in the amount of \$300,000. Please refer to our response - to question 8 of the IRS request, dated April 14, 2014 and to Question 2 of the IRS Request dated July 3, 2014 - dated May 19, 2014 which previously addressed this request.

Please also refer to our earlier response to item 3 of the IRS Request dated November 6, 2014.

4. Taxpayer received two loan draws, each in the amount of \$300,000. Please refer to our response - to question 8 of the IRS request, dated April 14, 2014 and to Question 2 of the IRS Request dated July 3, 2014 - dated May 19, 2014 which previously addressed this request.

Please also refer to our earlier response to item 4 of the IRS Request dated November 6, 2014.

5. Please refer to our earlier response to item 5 of the IRS Request dated November 6, 2014.
6. N/A. Please refer to our response - to question 10 of the IRS request, dated April 14, 2014 - dated May 19, 2014 which previously addressed this request.
7. Please refer to our earlier response to item 7 of the IRS Request dated November 6, 2014.
8. Please refer to our earlier response to item 8 of the IRS Request dated November 6, 2014.

Please contact me with any questions. I can be reached at 305-785-3172.

A handwritten signature in black ink, appearing to read 'Avrohom N. Roth'.

Avrohom N. Roth, CPA